

IN RESPONSE TO THE 2018 CITY OF CINCINNATI AUDIT REPORT,

RELEASED BY THE AUDITOR'S OFFICE ON MARCH 14, 2019:

On the whole, we are encouraged with the release of the State Auditor's Management Letter associated with the review of issues highlighted in the Semi-Annual Audit prepared by the Inspections Section under the command of Executive Assistant Police Chief David Bailey and Captain Jeffrey Butler, Jr. The Auditor's report confirms and supports the issues with management and abuses they reported.

Although the Auditor was of the opinion that the abuse of the overtime procedures did not justify a criminal referral, we hope the Cincinnati Police Department does not hold itself to such a low standard. "See, we didn't commit any crimes" is **not** a ringing endorsement of police conduct.

We are concerned with the lack of availability of critical documents required to properly complete the audit. Due to that missing box of files, the Auditor was limited in his review to documents "recreated" by the City. The Auditor confirms in the report that some records were unavailable.

The abuse or manipulation of overtime was confirmed and published in a separate audit completed by Inspections Section Captain Dennis Swingley in December of 2018 detailing a reduction in overtime of \$161,151.71 in three units of District Five, following the transfer of the Police Commander and a Police Sergeant for the next period audited. The taxpayers of Cincinnati can draw their own conclusions as to cause and effect there.

We encourage a close comparison between the Semi-Annual Audits prepared by Bailey and Butler, with the Auditor's findings.

As to the Auditor's statement that his office "did not identify any misuse of [911] funds," we note that the Auditor relied upon the City's self-reporting of 2017 – 2018 data, **not** the 2015 – 2016 data which was the basis for Captain Butler's complaints to the City Manager as detailed in the federal lawsuit. We stand by our allegations in that lawsuit regarding the City's misuse of 911 funds.